

**CHAPTER 11**  
**OFFSETTING RECEIPTS**  
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## CHAPTER 11

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OFFSETTING RECEIPTS**1101 GENERAL****110101 Purpose**

This chapter prescribes budget justification requirements for offsetting receipts consistent with the provisions of OMB Circular No. A-11.

**1102 PROGRAM AND BUDGET REVIEW SUBMISSION****110201 General Instructions**

A. Each Military Department will include offsetting receipts in their annual initial program and budget submission. See Volume 2A, Chapter 1, for general guidance on submission requirements. *DoD receipt account structures are reported in the Budget Structure Listing of the Comptroller Information System which is available on the SIPRNET home page of the OUSD (Comptroller).*

B. Each Military Department will also submit actual data on receipts in millions of dollars for the prior year and estimated receipts for the current year, biennial budget years 1 and 2, and the outyears. These estimates will include the impact of all known proposed legislation. A copy of the receipts listing in the form of a spreadsheet as of the end of the prior fiscal year will be provided to the Military Departments by OUSD(C). The Military Departments will update these listings (legible, hand-written markup is acceptable) and return them to the Directorate for Program and Financial Control, Office of the Deputy Comptroller (Program/Budget), Room 3B872 for review and, ultimately, input to OMB. Submittal due date will be established by OSD based on certification to the Treasury of actual execution data for the prior fiscal year.

C. If a DoD component proposes legislation which would impact DoD offsetting receipts and such impact is not included in the estimates submitted by the Military Departments, then the DoD component proposing the legislation will submit to OUSD(C) P/B the impact of the proposed legislation for each Treasury receipt account affected.

D. Amounts reported should include all collections credited to the component's receipt accounts, including "F" (clearing) accounts if applicable (e.g., receipt account 3875 that should be merged with the component's receipt account 3210, General Fund Proprietary Receipts.) Exclude collections credited to receipt accounts of other DoD components. Receipts will be reported on the basis of collections credited to receipt accounts during the year, plus or minus any adjustments during the year. Amounts for the prior year will agree with receipts reported to Treasury on the Treasury Combined Statement. Only zero (0) estimates are permitted in the current year, biennial years 1 and 2, and the outyears for "F" accounts. For indefinite appropriations of receipts (Wildlife Conservation, Military Reservations; special fund accounts; and trust fund accounts), the amount of estimated collections will be equal to the related estimates of appropriations (budget authority).

E. New entries will be titled in accordance with Treasury's Federal Account Symbols and Titles. Enter in the appropriate columns the type of receipt and applicable function and the amounts for each account involved. Proposed legislation will be identified by the addition after the Treasury receipt account symbol of the letter "L" for new legislation.

F. Where the Treasury Department has assigned decimal suffixes to the symbol (e.g., 21-8927.1, etc.), amounts will be reported separately for each suffix.

G. Each receipt account will be identified as to governmental, proprietary, intragovernmental, Federal intrafund, trust intrafund, inter-fund transactions, etc., as specified in OMB Circular A-11.

H. Receipts data is required for DoD-Military as well as DoD-Civil accounts.